



NEWS

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FOR FURTHER INFORMATION
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FORMER ELSMERE WOMAN INDICTED FOR FILING FALSE TAX RETURNS

(Wilmington, DE) – Patrick T. Carter, Director of Revenue announced today that the Grand Jury for the Superior Court in New Castle County returned a four-count indictment charging a local woman with filing false state tax returns claiming nearly \$5,000 in fraudulent tax refunds.

Lyndsay C. Nolan, 29, formerly of Elsmere, was charged with two felony counts, including attempted theft and filing a false tax return. Nolan was also charged with two misdemeanor counts, including theft and filing a false tax return.

The indictment alleges that during tax years 2005 and 2006, Nolan electronically filed her state income tax returns in an attempt to obtain fraudulent tax refunds totaling about \$5,000 from the State of Delaware. Nolan succeeded in obtaining a fraudulent refund from the Division of Revenue in an amount less than \$1,000. Each of the tax returns prepared and filed by Nolan overstated the amount of state withholding tax reported on her employer-issued W-2 forms. Nolan requested that the fraudulent refunds be directly deposited into her personal bank account or an account which she controlled.

Investigators say that Nolan had the necessary information available to file true and accurate tax returns for taxable years 2005 and 2006, but instead she chose to electronically submit false withholding tax information with these returns claiming credit for withheld taxes that were in fact never withheld or paid over to the state.

The two felony counts each carry a maximum penalty of five years in prison, and such fines and penalties as the court deems appropriate. The two misdemeanor counts each carry a maximum penalty of one year in prison and \$2,300 in fines.

This case stems from an investigation conducted by the Delaware Division of Revenue's Criminal Investigation Unit and referred to the Delaware Attorney General's office for indictment and prosecution.

Nolan awaits arraignment and trial date in Superior Court in Wilmington.

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